



JOHNSON & ACETO, LLP
COUNSELORS AT LAW

67 BATTERYMARCH STREET, SUITE 400
BOSTON, MASSACHUSETTS 02110
TEL (617) 728-0888
FAX (617) 338-1923
EMAIL office@johnsonaceto.com

January 22, 2006

Magistrate Judge Judith G. Dein
Attn: Thomas Quinn
U.S.D.C. for the District of Massachusetts
John Joseph Moakley U.S. Courthouse
One Courthouse Way
Boston, Massachusetts 02210

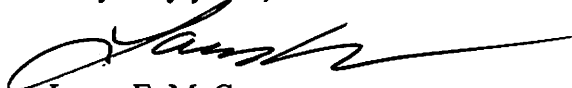
Re: *GE HFS Holdings, Inc., formerly known as Heller Healthcare Finance, Inc. and Michael Ingoldsby v. National Fire Insurance Co. of PA and International Insurance Group, LTD;*
Docket No.: 05-CV-11128-NG.

Dear Magistrate Judge Dein:

In connection with the above captioned matter, and as discussed with your secretary this afternoon, enclosed please find a copy of the Letter Agreement by and between Michael Ingoldsby and R. Jay Harpley, Trustee.

Should you have any questions or require anything further, please do not hesitate to contact me.

Very truly yours,



Laura E. McCue

Enclosures

cc: John D. Hughes
Syd Saloman

Jan 22 07 10:39a Morse Gomez PA

8133011001

P.2



JOHNSON & ACETO, LLP
COUNSELORS AT LAW

67 BATTERYMARCH STREET, SUITE 400
BOSTON, MASSACHUSETTS 02110
TEL (617) 728-0888
FAX (617) 338-1923
EMAIL office@johnsonaceto.com

Via e-mail and U.S. Mail

January 17, 2006

Alberto F. Gomez, Jr.
Morse & Gomez, P.A.
119 S. Dakota Avenue
Tampa, FL 33606

RE: *GE HFS Holdings, Inc., formerly known as Heller Healthcare Finance, Inc. and Michael Ingoldsby v. National Fire Insurance Co. of PA and International Insurance Group, LTD;*
Docket No.: 05-CV-11128-NG.

Dear Mr. Gomez:

As you are aware, on or about December 13, 2002, Michael Ingoldsby ("Mr. Ingoldsby") filed a petition for relief pursuant to Chapter 7 of the United States Bankruptcy Code in the United States Bankruptcy Court, Middle District of Florida, Tampa Division, case number 02-24824-BC7 (the "Ingoldsby Bankruptcy"). Your client, R. Jay Harpley (the "Trustee"), was subsequently appointed as the Trustee of the Ingoldsby Bankruptcy estate. Thereafter, on or about May 5, 2004, Mr. Ingoldsby was issued a discharge pursuant to the Settlement Agreement approved by the Court on March 17, 2004.

As you are further aware, on or about December 5, 2005, Mr. Ingoldsby filed a civil action against National Union Fire Insurance Company of Pittsburgh, PA and International Insurance Group, Ltd. for declaratory judgment, pursuant to 28 U.S.C. § 2201, breach of contract, fraud, and violations of Mass. Gen. Laws ch. 93A, arising from a dispute concerning defense obligations under a directors & officers liability insurance policy issued by National Union Fire Insurance Company of Pittsburgh, PA to Managed Health Care-Systems, Inc. and its officers and directors (the "Litigation").

Mr. Ingoldsby and the Trustee (collectively, the "Parties") acknowledge that the Parties share a common interest in the Litigation. Specifically, the Parties acknowledge that the Trustee, on behalf of the Ingoldsby Bankruptcy Estate, may have an interest in a portion of the recovery that may result from the Litigation (the "Litigation Proceeds"). There is a dispute as to what percentage interest of the Litigation Proceeds belongs to the Trustee and Mr. Ingoldsby.

me

Jan 22 07 10:40a

Morse Gomez PA

8133011001

P. 3
P.E

Alberto F. Gomez, Jr.
January 17, 2007
Page 2

In light of the foregoing, the Parties have agreed that Johnson & Aceto, LLP shall serve as counsel to both Parties with respect to the Litigation. In addition, the Parties have agreed to apportion the Litigation Proceeds, if any. Furthermore, if the Parties are unable to reach an agreement with respect to the disbursement of the Litigation Proceeds, the Parties have agreed to pursue the issue with the U.S. Bankruptcy Court for the Middle District of Florida in order to determine an equitable division of the recovery. Until agreement is reached or order is entered by the Bankruptcy Court as to division of the Litigation Proceeds, Johnson & Aceto, LLP agrees to hold the Parties' share of the Litigation Proceeds in escrow, if recovery is had before agreement is reached between the Parties or an order is entered.

Thank you for your attention to this matter. If you have any questions, please do not hesitate to contact me.

Very truly yours,


Gregory J. Aceto

GJA/tem

READ, ACKNOWLEDGED AND AGREED:


R. Jay Harpley, Trustee
By his attorney Alberto F. Gomez, Jr.

READ, ACKNOWLEDGED AND AGREED:


Michael Ingoldsby

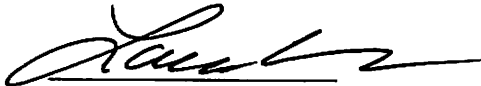
Certificate of Service

I, Laura McCue, hereby certify that on this 22 day of January, 2007, I have forwarded a true and correct copy of the Letter Agreement, by and between Michael Ingoldsby and R. Jay Harpley, Trustee.

Via U.S. First Class Mail and email to the following:

John Hughes
Edwards & Angell, LLP
101 Federal Street
Boston, MA 02110

Syd Saloman
Tucker, Heifetz & Saltzman, LLP
100 Franklin Street
Boston, MA 02108


Laura E. McCue, Esq.